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MINISTRY OF FINANCE  
(Department of Revenue)

NOTIFICATIONS

CUSTOMS

*New Delhi, the 9th January 1958*

**S.R.O. 164.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 16-Customs dated the 12th February, 1955, the Central Government hereby directs that a drawback shall be allowed in accordance with and subject to the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign chemicals, binders and preservatives used in the manufacture, in India or the State of Pondicherry, of composition discs for crown corks, when such crown corks are exported from India or the State of Pondicherry or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 9.]

**S.R.O. 165.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Crown Cork) Rules, 1954, published with the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 17-Customs, dated the 12th February, 1955, the Central Government hereby makes following rules, the same having been previously published as required by the said sub-section (3), namely:—

### THE CUSTOMS DUTIES DRAWBACK (CROWN CORK) RULES, 1957

1. **Short title.**—These rules may be called the Customs Duties Drawback (Crown Cork) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means crown corks, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported materials" means chemicals, binders and preservatives, imported into India or the State of Pondicherry on payment of customs duty, and used in the manufacture of composition discs for crown corks.

3. **Goods in respect of which drawback may be allowed.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the export of the goods shall be three rupees and twenty-five naye paise per one hundred gross of the goods shipped.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of enforcing these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 10.]

**S.R.O. 166.**—The following draft of certain rules which the Central Government proposes to make in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and insuper-session of the Customs Duties Drawback (Dry Radio Batteries) Rules, 1954, is published as required by sub-section (3) of the said section for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 20th January, 1958.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### DRAFT RULES

1. **Short title.**—These rules may be called the Customs Duties Drawback (Dry Batteries and Cells) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "manufacturer" means the manufacturer of dry batteries or cells who has been registered in accordance with the provisions of these rules;
- (c) "section" means a section of the Act.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in the case of dry batteries or cells (hereinafter referred to as "the articles"), manufactured in, and exported from, India or shipped as stores for use on board a ship proceeding to a foreign port, in respect of imported duty-paid materials used in the manufacture of such articles.

4. **Registration of Manufacturers.**—(1) A drawback admissible under these rules shall apply only in respect of the articles manufactured by a person registered under, and for the purposes of, these rules by a Chief Customs Officer authorised in this behalf by a Chief Customs Authority (hereinafter referred to as the authorised Chief Customs officer).

(2) An application for registration shall be made by a manufacturer of the articles to the authorised Chief Customs Officer.

(3) Such manufacturer shall furnish with such application list of the specific brands or varieties of articles which he intends to export under claim for drawback under these rules.

(4) The authorised Chief Customs Officer may, if satisfied that the requirements of this rule have been fulfilled, register the applicant as a manufacturer for the purposes of these rules.

(5) The authorised Chief Customs Officer may, subsequent to the registration of the manufacturer, permit the manufacturer, on application, to make additions to the list referred to in sub-rule (3) of this rule.

5. **Rate of drawback.**—(1) The manufacturer shall, in respect of each brand or variety of articles which he intends to export under claim for drawback under these rules, furnish every six months—

- (a) the description and quantity of different imported materials used, during the preceding six months in the manufacture of such number of articles as the authorised Chief Customs Officer may consider convenient for the purpose; and

- (b) the average amount of customs duty paid on such materials and on such quantities, based on the values of, and the rates of duty applicable to, importations of such materials during the preceding six months, or if no importations have taken place during that period, during such longer period as the authorised Chief Customs Officer may deem relevant for the purpose.

(Explanation.—The expression “preceding six months” this sub-rule shall be deemed to be such period of six months preceding, as the authorised Chief Customs Officer may consider convenient for the purpose).

(2) The rate of drawback admissible under these rules shall be the average amount of customs duty referred to in sub-rule (1), duly verified by the authorised Chief Customs Officer, and shall be allowed in respect of all shipments of the articles made from any port in India, or in the State of Pondicherry, in accordance with the provisions of section 43B and of these rules, during such subsequent period of six months as is designated for the purpose, in any particular case, by the authorised Chief Customs Officer.

6. **Manner of allowing drawback.**—Payment of drawback under these rules shall be subject to the following further conditions namely:—

- (a) that the shipper shall on the relative shipping bill declare that a claim for drawback under section 43B is being made;
- (b) that the shipper shall also furnish in the shipping bill, in addition to the information required under section 29, such information as, in the opinion of the Customs Collector concerned, is necessary for the purpose of verifying the claim for drawback, and including, in particular,
- (i) the description of the articles;
- (ii) the name of the manufacturer, registration number and the authority or officer with whom registered;
- (iii) the particulars of any brand or trade mark attached to the articles;
- (iv) weight, voltage and like particulars relating to the articles.

7. **Powers of Customs Collector.**—For the purposes of these rules, the Chief Customs Officer or the Customs Collector may—

- (a) require a manufacturer to produce any books of account or other documents of whatever nature relating to the proportion and quantity different materials used in the manufacture of the articles, and the value of, and the duty paid on, imported materials used in such manufacture;
- (b) require the production of such certificates, documents and other evidence in support of each claim for draw-back as may be necessary.

8. **Access to manufactory.**—A manufacturer of the articles in the case of which draw-back is claimed shall give access to every part of his manufactory to an officer of the Central Government specially authorised in this behalf by the Customs Officer or by the Chief Customs Authority to enable such authorised officer to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for draw-back.

[No. 11.]

M. A. RANGASWAMY, Dy. Secy.

